REMARKS/ARGUMENTS

Favorable reconsideration of this application is respectfully requested.

The Title is amended by the present response as suggested on page 2 of the Office Action, to address the objection thereto.

Claims 16-33 are pending in this application. Claims 1-15 were previously canceled without prejudice.

Claim 27 was objected to for informalities. Claims 16-33 were rejected under 35 U.S.C. § 112, first paragraph. Claim 16 was rejected under 35 U.S.C. § 112, second paragraph.

Addressing first the objection to claim 27, that objection is overcome by the present response as claim 27 has been amended as suggested on page 2 of the Office Action.

Addressing now the rejection of claims 16-33 under 35 U.S.C. § 112, first paragraph, that rejection is traversed by the present response.

Independent claims 16 and 27 were rejected as the recitation of "the resistance element and the second portion of the second gate electrode having substantially the same thickness" was not clear from the specification. In response to that rejection each of claims 16 and 27 is amended by the present response to no longer recite that language. Thus, independent claims 16 and 27 are believed to be fully supported by the original specification.

Addressing now the rejection of claim 16 under 35 U.S.C. § 112, second paragraph, that rejection is traversed by the present response.

Claim 16 is amended by the present response at line 10 to now refer to "a first insulation film", to correct the noted unclear language in claim 16. Thus, the amendment to claim 16 is believed to address the rejection thereto under 35 U.S.C. § 112, second paragraph.

Applicants also note that claims 16 and 18 are amended by the present response to make other minor changes by now consistently referring to an "element isolating region".

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Those claim amendments are not believed to narrow the scope of claims 16 and 18 in any aspect.

As no other issues are pending in this application, is it respectfully submitted that the present application is now in condition for allowance, and it is hereby respectfully requested that this case be passed to issue.

Respectfully submitted,

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